Making Sense of Global Key Account Management (GAM): a case study from Japan

Introduction

Key account management (KAM) has long been recognized as the practice of targeting key B2B customers by giving them preferential treatment in areas such as marketing, service support and administration (Barrett, 1986). A 'key' account is one of strategic importance to the supplying firm (Millman and Wilson, 1995). Offerings to these accounts may include product/service adaptations, special pricing terms and senior management involvement (Zupancic, 2008). The adoption of *global* (key) account management (or GAM) presents further challenges on top of an already demanding national KAM approach. Montgomery et al. (1999: 3) define global account management as "an organizational form and process in multinational companies by which the worldwide activities serving a given multinational customer are coordinated centrally by one person or team within the supplying company."

While GAM has seen an increase by both customers and suppliers (Yip and Madsen, 1996), previous studies have predominantly investigated selling firms located in the US or Europe (e.g. Yip and Bink, 2007). Most of these studies have focused on formulating GAM programs, and have, in the main, taken a positive perspective on GAM (Shi et al., 2010). Nevertheless, many global account suppliers that have adopted GAM acknowledge they are not satisfied with the results (Yip and Bink, 2007). Furthermore, despite the body of work in KAM, there seems to be little research into problems experienced by managers during the adoption and implementation of GAM programs specifically.

This gap in knowledge is especially notable for Japanese firms, which is surprising given that Japan's economy by GDP showed a continuing annualised growth of 1.4 % in the third quarter of 2017 with exports registering a 1.5 % sequential rise (Lockett, 2017). Even the way that businesses are being encouraged to make sense of international trade increases the potential significance of Japan as a trading partner of the West. By using the term 'Indo-Pacific', the Trump administration appears to want to propagate the idea of partnering with so-called 'democratic allies', including Australia, India and Japan (Pennington, 2017). However, as Kim (2015: 1) notes, insufficient attention has been paid to Japanese firms since the late 1990s; existing research has concentrated on the supply system of the automobile industry; and arguments are now commonly put forward that Japanese companies should reform themselves to approach the 'global standard' of their US counterparts.

Yet, prior studies suggest that culture matters in GAM implementation. While the bulk of the literature presumes a Western orientation, firms practising global customer relationship management (CRM) encounter significant differences in customer and country characteristics (Ramaseshan et al., 2006). Moreover, Japanese executives often exhibit a high degree of conservatism which limits the execution of strategic initiatives. This is attributed to so-called 'organisational deadweight' which represents an intra organisational deterioration seen in characteristics such as an over-emphasis on internal consensus at the expense of customers and competitive advantage, and a shortage of managers with the ability to distinguish between good and bad strategic initiatives (Numagami et al., 2010: 25). A GAM orientation can be further hindered by the tendency for Japanese firms to be less culturally sensitive (Voss et al., 2006). Furthermore, underlying cultural norms may have perpetuated a (mis)perception that trust-based relationships flourish in Japan (Hagen and Choe, 1998).

By analysing the key account strategies of a focal firm based in Japan that is in the early stages of GAM implementation, and comparing these to the largely normative Western management literature on KAM/GAM, the current study seeks to contribute some fresh perspectives on GAM research and, in particular, its implementation in a Japanese context. Thus, this paper explores a series of related topics: (i) the external factors appearing to compel Japanese firms to launch GAM programs; (ii) the internal issues stemming from the Japanese cultural and business context that may affect sense making by key account managers regarding GAM implementation, and (iii) how this culturally-driven sense making may influence strategic decisions over the adoption of GAM by Japanese firms.

By sense making we mean the process by which actors faced with equivocality, such as managers attempting to implement new initiatives like GAM, structure the unfamiliar or unknown (Brown, 2003). Under this perspective, organising is seen as the process of reducing differences among interacting actors. The need for sense making by managers faced with conditions of change means that strategic planning will often be coupled with reflective action and an historical view (Weick, 1995). In relation to our case context, Chia (2010: 112) notes how a process perspective has also been identified within ‘Oriental’ cultures by Japanese philosophers such as Nishitani (1982).

Literature review

Before introducing the case study methodology, findings and further discussion, the paper outlines some theoretical frameworks and managerial recommendations relating to KAM, the more focussed notion of GAM, and the challenges of sales management in Japan.

Key account management

The literature suggests that both intra- and inter-organizational issues must be considered in implementing KAM. Thus, internally, the strategic decision to introduce KAM should be aligned with pre-existing organizational structures; and, externally, a B2B relationship marketing perspective is seen as a logical approach from which to study KAM (Guenzi et al., 2009). Yet it has often been conventionally treated as a sales management activity (Gosselin and Bauwen, 2006). Accommodating such disparate views seems to have resulted in most KAM research focusing on determining the most appropriate design for KAM programs (Workman et al., 2003). This is perhaps understandable, yet it leaves the KAM field as one where several questions still remain to be answered (Guesalaga and Johnson, 2010).

One such question involves the extent to which a supplier company's values appear to align with their attempts to adopt a strategic 'KAM orientation' (Gounaris and Tzempelikos, 2013), or indeed GAM orientation. These authors argue that firms attempting to implement KAM programs require a wide and flexible set of organizational systems to facilitate the development of such an orientation, defined as "a system of values that reflect the supplier's willingness and ability to respond effectively to key accounts' needs" (Gounaris and Tzempelikos, 2013: 130). Davies and Ryals (2009) indicate that there has been limited empirical research on how suppliers make the transition from a traditional sales approach to a KAM orientation. There is a similar gap in current understanding of the adoption of a GAM orientation.

The level of commitment towards ensuring the closeness of the strategic fit (Richards and Jones, 2009) between relationship parties has been termed 'strategic intent' (Ryals and Davies, 2013). Many of the KAM relational models in the literature assume that the type of relationship is determined by the level of strategic fit. Yet, mutual strategic intent may in fact not be the norm. Suppliers can misinterpret the closeness of the relationship and some asymmetric relationships can persist over time (Toulan et al., 2007). A failure to appreciate this can lead to suppliers over-committing resources to a relationship in an attempt to make it closer (Ryals and Davies, 2013). These authors suggest practitioners actually seem to view relationship types in terms of resource allocation which is also linked to structure, i.e. structural fit can be more important than the notion of strategic fit.

Whatever differences may exist in intent between suppliers and customers, KAM represents a significant change in the way companies manage their sales and marketing; that is, entailing a strategic shift in operations (Storbacka et al., 2009). Indeed Davies and Ryals (2009) argue that KAM is never actually 'implemented' but instead involves an ongoing, continuous commitment that affects the whole organizational infrastructure. They believe that a common mistake in planning for KAM is the insufficient allocation of resources to support key account managers. Workman et al. (2003) also note the importance of intra-organizational issues in KAM, including top management involvement and taking a proactive approach towards key accounts that is built on a strong 'esprit de corps' amongst staff involved in KAM delivery.

In a similar vein, Guenzi et al. (2009) point to the necessity of good coordination in managing the team selling that can be part of KAM. They argue that firms should design training programs to help key account managers develop the skills and competencies such as conflict handling which are needed to successfully interact with colleagues from different functional departments. Relatedly, team-based rewards and incentives should be adopted; and mechanisms that facilitate information exchange introduced.

The implementation process of KAM is characterised by numerous conflicts, communication challenges and considerable complexity. Nevertheless, the decision to adopt KAM as well as the process of implementing it within an organisation has been neglected in prior research (Wengler et al., 2006). These scholars also note that the take-up of KAM amongst German B2B companies corresponds with equivalent US figures, thus indicating its popularity in Western contexts. They go on to suggest, "in the context of globalisation, international KAM might be of importance to suppliers" (2006: 107). Indeed almost three-quarters of their respondents indicated that they serve their key accounts internationally. However Wengler et al. (2006) also assert that limited research has been undertaken in this area.

To what degree, then, does KAM scholarship address the perceived needs of key account practitioners, including those based in Asia-Pacific countries like Japan? Guesalaga and Johnson (2010) provide a summary of the academic and practitioner literatures on KAM. They show that some 93% of all the empirical research done in the area since 1979 has been undertaken in North America and Europe. Notably, Asia is addressed by just 5%. GAM is seen by Guesalaga and Johnson (2010) as a particular sub-topic within KAM research which typically involves studying the challenges and unique features of global accounts. They show that two specific topics in KAM important to managerial stakeholders, yet arguably under-researched, are the role of senior management and the importance of internal alignment in determining success. As the next section shows, such concerns are also germane to GAM-related studies.

Global account management

The last few decades have seen a power shift from suppliers to global buying companies. As a result, many suppliers have been coerced into adopting GAM programs (Homburg et al., 2002). Shi et al. (2010) explain that global and domestic account management are distinguished essentially by differences in their contextual complexity. The scale of coordination in GAM is challenging because it requires inter-country coordination and communication at both functional and country subsidiary levels across national borders. Managerial roles have changed because the demands of multinational accounts have become more intricate, meaning that suppliers need greater latitude for spontaneous action. This can create tension when attempts are made to share knowledge throughout a global account relationship (Harvey et al., 2003a). Furthermore, a global account manager's boundary spanning role demands a great deal of political and entrepreneurial competence (Wilson and Millman, 2003). Such personnel require more skills than local sales people, indicating that global key account managers may need specialised training (Homburg et al., 2002).

Although adopting GAM can generate benefits, implementing GAM programs also poses risks to suppliers due to excessive costs in meeting customer demands. Therefore suppliers ideally need to identify the potential risks and set themselves clear criteria to define strategic accounts before entering global key account relationships (Arnold et al., 2001). As well as sales revenues, growth potential and prestige value, such criteria might include the potential for strategic synergies. This is often related to the coordination capacity of the supplier firm (Yip and Madsen, 1996): according to Birkinshaw et al. (2001), internal coordination of information and activities needs to be centralised to improve the performance of global accounts; and Harvey et al. (2003b) argue that developing an operating strategy that fosters coordination between supplier and customer is critical.

So how does the GAM literature suggest that suppliers achieve this level of coordination? First, there is a need to appoint a global account manager and a corresponding team who must commit to a global account (or accounts). In order to act as a single point of interface, these managers should usually be based in the customer's headquarters' country (Yip and Bink, 2012). However, a global account manager cannot operate alone to serve their accounts, therefore he/she needs support staff to implement GAM programs effectively (Montgomery et al., 1999). Thus internal support systems are important, with multi-functional efforts required from marketing, manufacturing, finance etc. (Homburg et al., 2002).

Second, it is necessary to gain internal support for implementing GAM from senior management (Harvey et al., 2003a). In order to be a successful coordinator, a global account manager needs to have a certain amount of power which can be enhanced if he/she is mentored by executives within the supplier organization (Toulan et al., 2007). This can encourage equivalent levels of executive involvement from the buying company, and lead to greater capability for companies to coordinate activities at organizational and national levels (Yip and Bink, 2012).

Third, motivational issues arise as problems of incentives and compensation can occur for GAM team members (Harvey et al., 2003b), in addition to tensions between global management and country management (Arnold et al., 2001). Therefore, reporting and personnel evaluation issues have to be forestalled and solved along with team formation problems (Harvey et al,. 2003b). Creating appropriate compensation and incentive systems fosters cooperation among national and global managers to coordinate across countries (Yip and Madsen, 1996).

Fourth, Shi et al. (2010) suggest that coordination is improved when information about global accounts is shared within the company. Scholars concur that global account managers require information and communication systems to compare notes across their team (Arnold et al., 2001; Yip and Bink, 2012).

Having outlined some salient theoretical perspectives, such as the significance of strategic intent between relationship partners, the importance of intra-organisational issues, the scale of coordination implied by GAM, and the demands placed on managers in boundary spanning roles, and normative management frameworks for KAM and GAM in general, the review now focuses on how the Japanese business context can impact on sales management.

Sales management in Japan

Ramaseshan et al. (2006: 196) classify ‘global account management’ as a variant of CRM. They state that, while the great majority of the existing literature presumes a Western orientation, firms practising global CRM often encounter differences in customer and country characteristics. For instance, they cite LaValle and Scheld (2004) to observe that organizational alignment for successful global CRM is low in importance to businesses in the Asia-Pacific region compared with Europe and the Americas (2006: 197). Moreover, in a study involving B2B firms from regions worldwide, they note that Montgomery et al. (1999) found that US companies were the fastest to adopt GAM. Furthermore, in highlighting what they refer to as “different corporate mindsets across regions”, Ramaseshan et al. (2006: 202) assert that most countries in the Asia-Pacific region have a "manufacturing culture that lacks a customer focus"; and that Asian firms' "autocratic and hierarchical management structure" can make it difficult to develop a customer orientation.

The impact of cultures on global sales management is discussed by Larsen et al. (2000) who concur that, in moving from domestic to global markets, the challenges facing sales managers become more daunting. They often need to adjust to culturally-related issues such as recruiting, training, and motivating salespeople. In Japan in particular, the sales process can be different where decision-making is typically made from the bottom up, so sales agreements have to be reached with each successive hierarchical level (Larsen et al., 2000). In fact, strategic decision-making can often be hindered by a high degree of conservatism within Japanese executives that limits their ability to successfully evaluate and execute key strategic initiatives (Numagami et al., 2010). These authors explain that "long-term employment and rules of seniority may promote too many mediocre workers to middle-management positions", resulting in a cadre of managers lacking 'strategic connoisseurship' (*ibid:* 28).

Similarly, Voss et al. (2006) argue that Japanese-US cross-cultural alliance relationships can be challenging due to different levels of cultural sensitivity. This refers to the firm's openness to other cultures and its willingness to form partnerships (Johnson and Sohi, 2001). Culturally sensitive firms have an increased ability to relate to their partners, leading to higher quality communication and information exchange. Japanese people are more likely to look at unique circumstances and the obligations of a particular relationship (Dyer and Chu, 2000). Interestingly however, Voss et al. (2006) comment that, historically, Japanese culture has been more internally focused and homogenous compared to the US. Thus a broader cultural sensitivity may be the general norm for US firms compared to Japanese companies where the expected conduct is more likely to be relationship specific.

Dubinsky et al. (1993) note that Japanese sales personnel place a higher value on equality than their US counterparts. This suggests that failing to maintain equity in the workplace could jeopardise harmonious relations in the work group. This can be partly explained by the fact that compensation in Japanese firms tends to be based on a salary with a bonus rather than straight commission; and also the fact that Japanese companies have traditionally provided long-term job security for their employees. Thus the practice of 'job hopping' is not thought to be very common. This suggests that hiring experienced sales people in Japan is much more difficult than, say, in the US (Apasu et al., 1987).

Moreover, having said that business relationships seem to flourish in Japan, it is important to recognise there may be underlying cultural norms that perpetuate this perception. A combination of institutional and societal sanctioning mechanisms is thought to be largely responsible for the apparently widespread level of trust-induced cooperation in the country (Hagen and Choe, 1998). Furthermore, Cousins and Stanwix (2001) argue that Japanese business customers do indeed view relationships with their suppliers as long-term, strategic concerns. Rather than linking this to issues of trust generation, however, they conclude that this is simply a matter of confidence in the ability of both parties to work well together. As Kim (2015: 6) also notes, although the view of most business scholars tends to be that Japan's interfirm relationships are somehow “unique” and illustrated by ‘obligational contractual relationships’ while those in the US and parts of Europe are represented by ‘arm's-length contractual relationships’, many transactions in Japan are not based on long-term, continual contracts.

These national cultural nuances suggest that KAM/GAM scholarship would benefit from some more emic studies of Japanese management culture. To that end, this review concludes with one of the very few empirical studies looking at B2B sales management within Japan, that of Takemura et al. (2005). They claim that, although trust is an important concept in the literature, “it is treated merely as a tool to improve business transactions” (p8) by Japanese firms, where the establishment of trustworthiness acts as a kind of power base for the seller. Moreover, they show that levels of autonomy and clarity in selling can be complex. Should progress towards targets be of concern, Japanese sales managers may verbally encourage their subordinates, but typically never give them exact instructions about how to improve their performance. This can mean that, in order to build up their trustworthiness, sales people will use a large concession in the conditions of a transaction to gain trust from the customer; but this may not represent the broader customer orientation that is demanded by the market (Takemura et al. 2005). As a result, sales people can become task-orientated and focused solely on the profitability of their sales role, rather than developing management skills to control operations at a strategic level, such as might be required in a KAM and/or GAM approach.

Methodology

Given the challenges outlined in the preceding literature review, this study set out to explore GAM adoption by a Japanese B2B firm. Since it was founded in Tokyo over a century ago, the focal firm (hereafter anonymized as ‘ChemCorp’) has become a multinational chemical company and one of the largest printing ink suppliers in the world. It employs over 20,000 people, and also supplies colour pigments, industrial tapes and synthetic resins. The firm's website describes an "extensive global network", with subsidiaries and affiliates in over 60 countries. The site states that ChemCorp is seeking to "strengthen core businesses" in the Asia Pacific region, Europe and Americas, and is also "establishing a presence in emerging markets".

The company had succeeded until about 2000 mainly via domestic sales to firms based in Japan who in turn traded internationally. However, ChemCorp then faced a slowdown due to their Japanese customers losing out to overseas competitors, especially from emerging economies. As a result, the firm began to look more closely at how they served their own overseas customers. Its 'medium-term management plan' published online in 2013 states, "we will concentrate our allocation of management resources in business domains that will enable us to establish a new course for the future", and notes the significance of "our printing inks business in North America and Europe". ChemCorp's sales rose from 705 billion yen in 2013 to 830 billion yen in 2014, but operating income declined by 6.9%. Senior managers were thus concerned that the firm may not be managing its global business accounts effectively.

This particular unit of analysis (Pratt, 2009) was chosen for a number of reasons: theoretically, it represented a suitable context as the case firm had set a strategic target to implement GAM; pragmatically, access was possible due to one of the authors being employed by the focal firm; and from a revelatory perspective, the opportunity was taken to explore managerial views and behaviours in a Japanese B2B company in the early stages of implementing GAM, something that had not be undertaken in any prior study. The cultural and operational challenges of this context underpinned the subsequent analysis of the case findings. Table 1 gives an indication of the large number of buying locations of ChemCorp's global customers. In order to scrutinize the processes in these business networks and headquarters-subsidiary relationships (Vissak, 2010), an exploratory case study was conducted. As Tellis (1997) notes, single case studies are well suited to revelatory cases in which a researcher might gain access to contexts that have previously been inaccessible. They are also useful in situations where current theories seem inadequate (Halinen and Törnroos, 2005). A case study approach was also taken in recognition of the unwillingness of Japanese business people to respond to surveys (Apasu et al., 1987).

In addition to participant observation undertaken by the lead author, data were drawn from semi-structured interviews with key account managers in ChemCorp. Purposive sampling was used as respondents were selected based on the insights they were believed to be capable of providing on their "day-to-day experiences" of GAM processes (Hausman and Haytko, 2003, p. 548). Appropriate case study guidelines, such as observing processes in real life contexts and interviewing more than one person in the focal firm, were followed. Iterative comparison of interviews and participant observation provided rigour via triangulation (Woodside, 2016).

Observation was enabled by one of researcher's junior management position in the marketing department of the Japanese headquarters of the case firm. His role from 2013-2017 was Area Leader, making him responsible for a particular product division for which he attempted to harmonise activities with key account managers. In the first half of 2015, while working with his co-author in the UK, the researcher was able to visit offices in Japan and Europe in order to conduct interviews. This 'interrupted involvement' (Easterby-Smith et al., 2002, p.113) allowed him to ask questions for clarification of what was taking place and to engage in informal discussion with other managers. This let him observe management practices and make regular field notes after each visit which he combined with notes that had been made during his day-to-day work in Japan over the preceding year. Data from interviews and observations were found to be congruent, giving the study's findings greater credibility (Kaplan and Maxwell, 2005).

Interviews were conducted with 21 Japanese key account managers in ChemCorp on a one-to-one basis in respondents' offices. Interviews averaged 45 minutes in length and were tape recorded with the permission of participants, then translated by the first author who is bi-lingual. All respondents had over 3 years' experience of key account management within ChemCorp. Furthermore, all the accounts of these managers have overseas subsidiaries that purchase globally, including customers with headquarters in Japan who can buy from several countries. To collect diverse perspectives, participating managers represented 13 different product sales divisions. For further details of interviewees (listed as A-U) and markets, please see Tables 1 and 2.

Table 1: *Product divisions & locations* (see separate file)

Table 2: *Interviewees' demographic profiles and experience* (see separate file)

In the spirit of the exploratory nature of the study, interactions were kept as flexible and open-ended as possible while inevitably being influenced by the authors' sensitization to the

GAM literature. The interviews encouraged respondents to describe their experiences in relation to: the day-to-day practice of KAM/GAM; ChemCorp's commitment of resources to GAM; the degree to which the firm's senior executives and other managers became involved in KAM/GAM; and the sharing of information. The full interview discussion guide can be found in Appendix One.

The analysis built on previous scholarly insights, but care was taken not to 'force' data into the emerging analytical framework (Miles and Huberman, 1994). Prior conceptualisations of KAM\GAM and studies of Japanese sales management informed an etic side to the analysis where the coding of data to themes was guided by a protocol based in part on the literature; but this was also driven by the emic responses, that is, situated knowledge, of participants (Reinecke et al. 2016). A combination of a priori codes from the literature and in vivo codes derived from the data was thus used to frame the analysis. A high level of inter-coder reliability emerged as the coding process was undertaken by both authors independently. Coding involved a 'thematic approach' embracing both manifest and latent interpretation (Boyatzis, 1998). Initially the most visible or apparent content of a particular phrase determined the assignment of a quote to a coding theme (e.g. 'meetings'), and then an examination was made of the underlying meanings being constructed (e.g. how meetings may facilitate communication). 'Memos' were written regularly which included hunches about what seemed to be emerging from the data. In this way themes were reviewed on a regular basis and unnecessary codes/themes winnowed out (Maxwell, 1996). For example, separate themes of 'reporting lines' and 'teams' were eventually subsumed within the more resonant theme of 'formalizing roles'.

Findings and analysis

While inter-organizational factors were raised in the interviews and observations, intra-organizational issues appear more salient for how Japanese managers make sense of GAM. The frequency of occurrence within each interview of these themes hardly varies across managers representing product divisions, thereby suggesting that they are company-wide concerns. For some individual themes, however, differences can be observed between some actors' sense making-related claims, usually depending on whether managers serve Japanese or US and European-based accounts. Where relevant, these differences will be highlighted below.

Formalizing roles

Even though all respondents self-identified as key account managers from the outset of the study, only a small minority stated that they are designated by ChemCorp as a ‘global key account manager’. It was rare to have a recognized GAM team in their business unit to serve accounts located in the US and Europe:

> *‘I am appointed as a global key account manager formally in my business unit. I have a formalized team which includes not only sales but also technical and production beyond regions.’* (Respondent J).

Given the world-wide nature of ChemCorp’s business and its espoused strategic intentions, the relative lack of specific GAM roles or teams is rather surprising. Having said this, several key account managers indicated that they can effectively ‘sign off’ the roles of relevant people such as technical and production personnel regionally:

> *‘We do not have a formalized global key account team, however we can clear the role of our team members in Europe’* (Respondent D).

Nevertheless, this overall lack of strategic shift in operations suggests that the firm is not particularly GAM orientated. It may also reflect Japanese conservatism in executing strategic initiatives (Numagami et al., 2010). Such resistance to change was observed in the Japanese head office where a manager responsible for a large number of accounts was heard to claim that, despite ChemCorp’s plans, his position fell short of any real responsibility or influence since overseas KAM reporting still occurred entirely within the sales function (cf. Wengler et al., 2006).

Demand for GAM

This impression is reinforced by the reactive nature of ChemCorp’s adoption of GAM, seemingly at the behest of customers. Almost half the key account managers said that their key accounts require them to decide products’ prices globally at one contact point. The majority of these managers’ customers are based in the US or Europe:

> ‘*Purchasing people in my key account do not want to discuss about the price in each country such as Japan, Mexico and China. They want to decide the price with one person in our company*’ (Respondent P).

Some respondents mentioned that, in order to maintain commercial confidentiality, key accounts’ headquarters in Japan purchased products and decided the price at one contact point only, i.e. in Japan:

'My Japanese key account seems to want to control everything by purchasing in their headquarters to prevent leak of their product information in foreign countries' (Respondent L).

It thus seems as though notions of structural fit are valued rather more than strategic fit in driving ChemCorp's commitment to GAM. Further observations from the Japanese head office showed that there was little strategic integration in attempting to handle key account purchasing, with repeated negotiations being undertaken with buying managers in each region. Moreover, as noted by Hagen and Choe (1998) and Kim (2015), trust arguably appears to be lacking in some of these 'controlling' business relationships.

Identifying and monitoring key accounts

A lack of strategic orientation towards KAM/GAM was also evident as all the managers claimed that they differentiate their key accounts based on a number of sometimes rather vague criteria, rather simplistically attaching the most importance to sales revenue:

'I separate key accounts from average accounts by mainly sales revenue and profit.' (Respondent U).

Indeed, a majority of managers indicated that they do not have clear criteria to demarcate key accounts from average accounts in their business units. This suggests a lack of customer focus (Ramaseshan et al., 2006) as it shows that the firm may not be exercising enough selectivity when choosing supposedly 'key' customers:

'Although we define our key accounts, we do not separate them clearly and formally in our sales division. Vaguely, our key accounts are separated from average accounts by long history of our business with our customers.' (Respondent B).

Even for managers with responsibility for a large number of US and other national accounts, it was observed in one Japanese office that market share criteria were the sole means of determining priority amongst clients.

Moreover, counter to recommendations in the literature, all managers revealed that they do not measure the cost effectiveness of serving their key accounts or GAM programs:

'We cannot measure the performance. I think that it is very difficult to distribute sales and administration costs to each customer because I serve many customers including several key accounts' (Respondent G).

It could be argued, however, that given their lack of real strategic intent towards GAM as noted above, ChemCorp is in fact exercising due prudence by not over-stretching the resources allocated to key account programs from the beginning.

Executive involvement

Despite exhortations in the literature for internal support for implementing GAM from senior management, a small proportion of managers mentioned that ChemCorp's senior executives are regularly involved in their GAM programs:

> *'Our executives have to be involved in the program, because our key account requires us to commit to goals at a high level. For example, our executives regularly attend the meeting with our key account, and have to commit to goals with the key account's executives at the meeting'* (Respondent K).

More typically, the majority confirmed that executives in their business units rarely become involved in activities to serve key accounts:

> *'Both executives sometimes just meet together just to make a courtesy visit once or twice a year. They do not discuss and make a decision about practical matters such as commercial and technical matters'* (Respondent I).

Interestingly, some respondents claimed that strategic commitment to business projects by senior managers is not common practice in Japan:

> '*In Japan, it is not common culture that both executives 'shake hands' for long term commitment of business projects'* (Respondent G).

While arguably failing to show the cultural sensitivity called for in the literature (Voss et al., 2000), these behaviours may reflect the 'mind-set' of Japanese senior managers captured in some prior studies (e.g. Takemura et al. 2005). Observations made in Japan confirmed that it was "lower-level managers", in the words of one key account manager, who typically agreed to mutual goals in interfirm relationships.

Communication and sharing account information

A small proportion of the key account managers have regular meetings within ChemCorp beyond country borders to look after their key accounts globally. Again, perhaps indicating a lack of cultural sensitivity amongst Japanese firms, the majority of these managers serve customers located in the US, Europe or Korea:

> *'We have the monthly meeting in Europe where relevant people located in Europe attend, and a global meeting every year to discuss about global key accounts'* (Respondent P).

More prosaically, another manager stated there are language barriers to communicating with overseas subsidiaries:

'*I am hesitant to hold meeting with overseas colleagues due to my lack of English ability. I think that language barriers reduce the efficiency of communication'* (Respondent O).

Running counter to the need for strong coordination and high levels of intra-organizational communication promulgated in the GAM literature, a large majority of the managers indicated that they do not have meetings with ChemCorp colleagues across borders:

> *'I communicate with people in overseas subsidiaries by email and tele-conference as appropriate. Although we have regular meeting with relevant people in Japan, we do not have regular meeting with relevant people beyond countries'* (Respondent A).

Field notes from visits to European offices indicated that managers were often frustrated when trying to find the right contact people in the firm's headquarters, due to inadequate transmission of information from Japan to overseas subsidiaries.

Echoing the findings of Takemura et al. (2005) regarding the task orientation of Japanese sales people, one respondent, who is responsible for European key accounts, mentioned that managers based in Japan do not seem to be willing to share customer information:

> *'Sales managers are not willing to share customer's information with overseas colleagues. They seem to want to keep this information as personal assets. Therefore, I cannot obtain Japanese customer's information in spite of the fact that I have tried to share my customer's information.'* (Respondent P).

Such lack of response from his ChemCorp colleagues presumably does little to lift this respondent's esprit de corps.

Compensation schemes

Given that Japanese sales personnel place a high value on equality (Dubinsky et al. 1993), it also seems surprising that several key account managers asserted that there are no compensation schemes in place within ChemCorp to militate against potential conflicts between global and local account managers. If conflicts arise, they are apparently solved by a variety of processes such as personnel evaluation, license agreements and commission fees:

> *'We do not have compensation systems, however we are able to receive commission fee from other subsidiaries as compensation'* (Respondent Q).

Nevertheless, some respondents believed they do not have the authority to resolve conflicts between global and local account managers beyond country borders:

'I do not have enough authority to control sales people in overseas subsidiaries. I cannot even decide product price without approval of the senior sales manager' (Respondent H).

These frustrations seem to indicate a somewhat inflexible, hierarchical approach to Japanese managerial decision-making as asserted by some scholars (e.g. Larsen et al., 2000). A large degree of centralised control was also observed within Japanese offices where it was repeatedly claimed that there were few issues regarding global/local compensation schemes due to the firm's manufacturing base being located there. This apparently meant that, in one manager's, words, "We can control everything in Japan". The claimed desirability of this assumption about the firm's ability to 'control everything' centrally runs somewhat counter to a classical customer-driven orientation which implies some diffusion of responsibility and decision-making (and thus reward) locally, despite the need for a degree of overall coordination under GAM (Harvey et al., 2003b).

Knowledge of KAM/GAM frameworks

The lack of internal alignment to GAM shown in the above observations may stem from a corresponding lack of exposure of ChemChorp to Western management ideas. The majority of the key account managers had at least heard of GAM/KAM, but several of these managers did not appear to know much about the principles of GAM or even KAM programs, or how to adopt and implement them:

'I know the name of GAM/KAM, however, I do not know what is the GAM/KAM program in detail' (Respondent A).

Tellingly, and perhaps indicating the lack of resonance of GAM scholarship with the Japanese, and indeed the Asian practitioner context, most of these managers are based in Japan and responsible for Japanese buying companies.

Almost half the managers claimed to have learned about KAM frameworks and the ideas underpinning GAM programs at some stage in their careers. Some of these managers already had experience of implementing GAM/KAM programs in their roles before being hired by ChemCorp.

'Before I joined this company, I had been in role of key account manager in a former company, therefore I think I have known well about the frameworks and theories' (Respondent C).

However, the low rates of 'job-hopping' in Japan (Apasu et al., 1987) are likely to limit the amount of key account sales expertise that can be bought in by the firm.

Furthermore, confirming the findings regarding the lack of any true internal alignment towards GAM, one of these respondents, who is based in Japan, stated that it was external pressure from a key account in the US that led him to learn about such programs:

> *'My key account which is based in the US requires us to adopt and implement GAM programs, therefore we have had to learn the programs to serve the key account'* (Respondent K).

This pressure from other network actors was observed in the Japanese head office where managers revealed that ChemCorp's US subsidiary had proposed that the firm adopted GAM to serve Asian multinationals too.

Training in GAM

Finally, despite a widely held view in the literature that GAM is more complex than national KAM, and that therefore global account managers need more extensive knowledge and skills, respondents confirmed the significance of culturally-related issues in developing staff for GAM roles (Larsen et al. 2000).

Thus, although some key account managers in Japan stated that ChemCorp provides sales people with seminars to improve selling skills, all respondents asserted there were no training systems or seminars on GAM/KAM programs in the company:

> *'Recently, ChemCorp have provided sales people with internal seminars to improve general sales skills, however I have never received trainings to obtain skills and frameworks of GAM/KAM programs'* (Respondent R).

In contrast to the experiences of those managers working in the Japanese business context, some respondents who were based in Europe indicated that they had received specific training in KAM when they worked at former companies. On the other hand, the majority of the managers based in Japan claimed that many key account managers obtain skills via 'on the job' training to enable them to serve key accounts:

> *'Most of the sales people in our sales division get sales skills in on the job training. These sales people work long years in this company, and have been coached by senior sales managers and sales managers since they were junior level'* (Respondent N).

While apparently welcome, this approach does not indicate that ChemCorp has invested in a systematic management programme designed to address issues of cultural sensitivity (Voss et al., 2000) or to provide any guidance in managing cross-functional relationships. The lack of opportunity for the case firm's salespeople to learn KAM-related skills was confirmed when visiting the company's European offices. Field notes revealed a degree of frustration being expressed by managers located here.

Discussion

Analysis suggests that ChemCorp is just beginning its journey on the perpetual process of GAM implementation (Davies and Ryals, 2009). Rather than any strategic shift in operations, this Japanese firm takes a rather ad-hoc approach with limited evidence of a KAM/GAM orientation. The company is content with some key account managers acceding to their buyers' requests to be treated as global B2B customers worthy of the investment in GAM-level support; but other product divisions have not made that transition. It appears that key account managers in ChemCorp who serve Japanese-based buying companies rarely use GAM programs due to the fact that these managers lack knowledge of the appropriate frameworks. Moreover, Japanese customers do not often demand GAM from their suppliers. However, key account managers who are responsible for Western-based customers often adopt GAM, albeit with uncertain profitability.

The firm faces some complexity in the nature of the GAM/KAM relationships across its customer portfolio, with internationally-based purchasing departments making requests at a more global level than their Japan-based equivalents. Thus some account managers whose specialist products have relatively few competitors are requested by their key accounts to implement GAM. This is possibly a trust issue where these buying companies want to form GAM-based relationships with the firm to reduce risks from a lack of supply chain continuity. Nevertheless, most of the key accounts based in the US or Europe require their suppliers to decide prices globally at one contact point. While some Japanese buying companies also demand a globally uniform price, ultimate selling prices are typically decided locally and, furthermore, prices can sometimes be different for each subsidiary.

These differences of degree in the demand for GAM are related to how managers within ChemCorp make sense of GAM programs. Key account managers responsible for Western companies seem to gain more experience and skills than those managers who are responsible for Japanese key accounts, despite the fact that this latter group of clients can purchase in locations beyond Japan itself. The situation is exacerbated by the fact that managers in ChemCorp are not provided training opportunities to obtain such knowledge by the firm, probably in turn reflecting the low levels of demand of GAM from Japanese-based buyers. It appears that managers responsible for key accounts located in the US and Europe are driven by their customers to obtain the necessary knowledge and to then implement GAM programs by themselves.

The above limitations to sense making arguably affect the adoption of, and investment in, GAM programs by ChemCorp. Probably in line with the firm's stated plans for the US and Europe on its website, most of the small number of managers who are responsible for buying companies located in these markets are appointed as global key account managers, and a few of these managers have formalized GAM teams reporting to them. On the other hand, none of the key account managers looking after buying companies with Japanese head offices have this status or level of support, even though all these clients buy in more than one location globally. This lack of internal alignment seems to be reflected in a variety of shortcomings in the adoption and implementation of GAM programs by the firm, such as inadequate commitment to sharing information, to executive involvement, and to appropriate compensation and incentive schemes. The lack of coordination of GAM within ChemCorp is also indicated in the paucity of nuanced criteria used to differentiate key accounts from average accounts and for performance measurement. It thus appears that Western nostrums of good GAM practice are not much in evidence in the case firm.

Interestingly, Wengler et al. (2006: 109, emphasis added) reveal the phenomenon of what they term 'hidden' key accounts. Thus the majority of the German firms in their survey without explicit KAM systems still treat their most important customers like key accounts, which "raises questions concerning the *sensibility* and necessity of an organisational formalisation of KAM". This reinforces the significance of the somewhat ambiguous sense making undertaken by ChemCorp's managers regarding the need for and implementation of KAM/GAM. How managers make sense of this practice clearly matters.

Conclusions

There is a preponderance of studies on US and European manifestations of KAM/GAM in the literature, and a presumption of a Western orientation toward customer relationship management (Guesalaga and Johnson, 2010; Ramaseshan et al., 2006). Following a case study of a Japanese chemicals supplier who has relationships with organizational buyers worldwide, the main contributions of the research are the disclosures that:

(a) external factors such as the demand for GAM from internationally-located buying firms, as well as customers' desire for globally uniform prices, result in the case firm committing resources to both formal and informal GAM programs for its US and European clients;

(b) internal factors affecting sense making by key account managers often appear to stem from the Japanese business context, like limited exposure to knowledge from outside the company, a lack of cultural sensitivity, low levels of operational commitment from senior executives, and a task-orientated approach to B2B relationships;

(c) the relatively widespread mentions and observations of the latter issues in the case suggests that, while inter-organizational factors affect GAM adoption and implementation by Japanese firms, it is *intra*-organizational issues that appear to be more salient for managers;

(d) this culturally-driven, internally-orientated sense making in turn seems to result in decisions not to make significant changes in areas such as forming GAM teams, information exchange across departments, staff training, and compensation schemes, all of which indicates a low level of GAM orientation in Japanese firms.

The foregoing contributions to knowledge can be consolidated as confirming the view of some scholars (e.g. Ryals and Davies, 2013) that there is not a ‘one size fits all’ strategic pathway to implementing GAM; and, in particular, as showing that Western theoretical perspectives (cf. Kim, 2015) on KAM/GAM have not permeated the sense making of many Japanese key account managers and their superiors.

Theoretical challenges for B2B marketing

The case suggests that notions of sense making and B2B ‘strategising’ may be important in considering the implementation of KAM/GAM in Japan. If we turn to the IMP (Industrial Marketing and Purchasing) Group literature, we may note that Gadde et al. (2003) explain that strategising in industrial networks depends on the value-creating role that a company holds. This role (or identity) is thought to be created through its activities and the reactions of others in the network (Huemer et al., 2009). If managers are to change the activities practised within their firm, they may need to overcome the current corporate mind-set, as well as countering the resistance of other network actors. Both intra- and inter-firm change may thus have to be initiated by Japanese B2B managers attempting to transition to a GAM strategy.

But within the organization issues of power and trust are likely to be important (Yang and Su, 2014) in any further shifts towards GAM. Moreover, as we have seen, differences between international and national interactions in the case company's networks will require attention. The differing cultural backgrounds and work experiences of ChemCorp's key account managers appear to affect the roles and positions that these managers attempt to construct for themselves, and for the company. How they make sense of their roles/identities is bound to affect the ongoing implementation of GAM.

Such sensemaking is particularly interesting in the Japanese context since it has been argued that historical networks of firms are crucial for understanding the operation of the economy (Hamilton and Biggart, 1988). ChemCorp's historical network position may explain the embedded practices of managers who are enacting rituals around which organizational culture is built (Weick, 1979). This matters since, although enactment is related to the maintenance of predictable orders, the outcomes of such sense making activities by managers "have no necessary connection with efficiency" (Hamilton and Biggart, 1988:76). In other words, it will continue to be important for researchers to try to understand all the nuances of Japanese managerial sense making in B2B relationships, whether these relationships are driven by an apparent drive for GAM efficiency and effectiveness, or not.

Challenges in making managerial recommendations

The argument has been put forward that the "foundations of Japanese management rested on a distinct culture that was significantly different from Western culture", including values such as obedience, devotion, and harmony (Frenkel and Shenhav 2006: 870). Our study tends to confirm that this view still has some sway in contemporary Japan, despite indications that the mental models used by B2B managers in Japanese and US contexts are becoming less different (Calantone et al., 2010). Under such cultural conditions, it may be inappropriate for researchers to expect Japanese firms to implement a 'strategic' version of GAM seen from a predominantly Western scholarly perspective.

Thus, while the case findings appear to suggest a host of potential recommendations including the involvement of senior executives and changing incentive schemes, such suggestions may not be appropriate. Indeed, Japanese suppliers might feel compelled to adopt GAM programs in response to naïve notions of strategic fit with key customers, but then encounter significant cultural barriers to implementing them. One way forward for companies like ChemCorp could be to encourage staff with prior experience of GAM programs in overseas companies to share their knowledge to heighten their colleagues' cultural sensitivity. This might enable firms trading internationally to accommodate behaviours that can sit alongside their "Japanese-ness" as transactions increase across global networks (Kim 2015: 179). However, traditional understandings of trust in Japanese business relations (Hagen and Choe, 1998; Takemura et al., 2005) may still preclude full managerial 'buy-in' to such initiatives.

Having said this, there would still appear to be merit in conducting more research on GAM in Japanese companies, as outlined in the final subsection below. This could assist overseas trading partners seeking relationships with Japanese firms, for example, by leading to more nuanced insights into some of the organizational-level and, more broadly, socio-cultural-level sense making challenges related to the adoption of GAM practices. These insights may inform training programmes for firms and future executives planning business in Japan by allowing them to appreciate how Japanese sales and marketing managers may 'see' the world.

Future research

Despite the rich interview material gathered from managers across this MNC, along with observations conducted in several global offices, perhaps the main limitation of this study is one of generalizability. While the discussion of Japanese management practices from the literature contained in the paper indicates that its empirical findings may be transferable across much of Japanese industry, caution should be exercised in drawing conclusions from the experiences of one chemical company. As helpfully noted by two of our reviewers, it is impossible to be sure that the problems we highlight regarding GAM implementation are related to wider Japanese culture instead of resulting from the singular characteristics of the case organization itself (i.e. potentially non-innovative, stagnated, and product-oriented instead of customer-oriented). Thus, while we believe our research strongly suggests that the US/European approach to KAM and GAM does not appear to fit well with Japanese business culture, this conclusion must come with the caveat that this is not necessarily a generalizable case.

The study of more companies and cross-industry comparisons in Japan would thus be desirable. Additionally, of course, if the necessary research access was granted (which can be a challenge in the hierarchical marketing channels in Japan) then the perceptions of the key account customers themselves should be sought.

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